THIS IS THE ADOPTED RULE AND MAY BE USED TO DETERMINE TAX LIABILITY AND OR EXEMPTIONS UNTIL SUCH TIME AS THE CODIFIED VERSION IS AVAILABLE FROM THE CODE REVISER'S OFFICE.

AMENDATORY SECTION (Amending WSR 95-21-002, filed 10/4/95, effective 11/4/95)

- WAC 458-30-232 Application for timber land classification. $((\frac{1}{1}))$ Introduction. This $(\frac{1}{1})$ Thi
- $((\frac{2}{2}))$ **Definition.** For purposes of this $(\frac{\text{section}}{2})$ rule, the following definitions $(\frac{2}{2})$ apply:
- (1) "Stand of timber" means a stand of trees that will yield log and/or fiber:
- (a) Suitable in size and quality for the production of lumber, plywood, pulp, or other forest products; and
- (b) Of sufficient value to cover at least all the costs of harvest and transportation to available markets.
- (2) "Timber management plan" means a plan prepared by a professional forester, or by another person who has adequate knowledge of timber management practices, concerning the use of the land to grow and harvest timber. Such a plan includes the following elements:
 - (a) A legal description of the land;
- (b) A statement that the timber land is held in contiguous ownership of at least five acres and is primarily devoted to and used to grow and harvest timber;
- (c) A brief description of the timber on the timber land or, if the timber has been recently harvested, the owner's plan to restock the land with timber;
- (d) A statement about whether the timber land is also used to graze livestock;
- (e) A statement about whether the land has been used in compliance with the restocking, forest management, fire protection, insect and disease control, and forest debris provisions of Title 76 RCW; and
- (f) If the land has been recently harvested or supports a growth of brush and noncommercial type timber, a description of the owner's plan to restock the timber land within three years.
- (3) Where to submit. An application for classification or reclassification of land as timber land under RCW 84.34.020(3) ((shall be made)) is submitted to the county legislative authority of the county in which the land is located.
- (4) **Granting authority.** The identity of the entity that will act as the granting authority will be determined by the location of the land the applicant seeks to classify or reclassify as timber land. The granting authority will be determined as follows:

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- (a) If the parcel(s) of land is located in an unincorporated area of county, the county legislative authority ((shall be)) is the granting authority.
- (b) If the parcel(s) of land is located in an incorporated area, a copy of the application for classification ((shall be)) is forwarded to the city legislative authority in which the land is located. The granting authority ((shall be)) is composed of three members of the county legislative body and three members of the city legislative authority.

(5) Application process.

- (a) Consider all relevant evidence. The granting authority (($\frac{\text{shall}}{\text{old}}$)) will act upon the application with due regard to all relevant evidence.
- (b) Information that must accompany application. An application for classification or reclassification of a parcel(s) of land as timber land ((shall be)) is made on forms prepared by the department ((and shall)). An application must include the following information and be accompanied by a timber management plan as defined in subsection (2) of this rule:
- (i) A legal description of or the parcel number(s) of all land the applicant desires to be classified as timber land;
 - (ii) The date or dates the land was acquired;
- (iii) A brief description of the timber on the land or, if the timber has been harvested, the owner's plan for restocking;
- (iv) ((Whether there is a timber or forest management plan for the land;
- (v))) If ((there is a)) the timber or forest management plan for the land has existed for more than one year, the application must indicate the nature and extent to which the plan has been implemented or changed;
 - $((\frac{(vi)}{(v)}))$ <u>(v)</u> Whether the land is used for grazing;
- $((\frac{\text{(vii)}}{\text{)}}))$ <u>(vi)</u> Whether the land has been subdivided or a plat has been filed with respect for the land;
- $((\frac{\text{(viii)}}{\text{)}}))$ $\underline{(\text{vii})}$ Whether the land and the applicant have complied with the restocking, forest management, fire protection, insect and disease control, weed control, and forest debris provisions of Title 76 RCW or applicable rules under Title 76 RCW;
- $((\frac{(ix)}{(ix)}))$ <u>(viii)</u> Whether the land is subject to forest fire protection assessments $((\frac{pursuant to}{(ix)}))$ under RCW 76.04.610;
- $((\frac{x}{x}))$ <u>(ix)</u> Whether the land is subject to a lease, option, or other right that permits the land to be used for a purpose other than growing and harvesting timber;
- $((\frac{xi}{xi}))$ <u>(x)</u> A summary of the applicant's past experience and activities in growing and harvesting timber;
 - $((\frac{(xii)}{)}))$ (xi) A summary of the applicant's current and

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continuing activities in growing and harvesting of timber; and

- $((\frac{(xiii)}))$ $\underline{(xii)}$ A statement that the applicant is aware of the potential tax liability involved $((\frac{when}))$ \underline{if} the land ceases to be classified as timber land.
- (c) Solitary factors that will result in automatic denial. An application may be denied for any of the following reasons without regard to any other factor:
- (i) The land does not contain a stand of timber as defined in subsection $((\frac{2}{2}))$ of this $(\frac{22}{10})$ of this $(\frac{22}{10})$ This reason alone $(\frac{22}{10})$ is not $(\frac{22}{10})$ sufficient to deny the application if:
- (A) The land has been recently harvested or supports a growth of brush or noncommercial type timber and the application includes a plan for restocking within three years or a longer period necessitated because seed or seedlings are unavailable; or
- (B) Only isolated areas within the land do not meet minimum standards due to rock outcroppings, swamps, unproductive soil, or other natural conditions.
- (ii) The applicant, with respect to the land for which classification or reclassification is sought, has failed to comply with a final administrative or judicial order regarding a violation of the restocking, forest management, fire protection, insect and disease control, weed control, and forest debris provisions of Title 76 RCW or applicable rules under Title 76 RCW.
- (iii) The land abuts a body of salt water and lies between the line of ordinary high tide and a line paralleling the ordinary high tide line and two hundred feet horizontally landward from the high tide line.
- (6) **Public hearing required.** An application for classification of land as timber land ((shall)) will be ((acted upon)) approved or denied after a public hearing on the application ((has been)) is held. A notice of this hearing ((shall)) is to be announced once by publication in a newspaper of general circulation in the region, city, or county at least ten days before the hearing. The owner who submitted the application for classification or reclassification ((that is the subject of the public hearing shall)) is to be notified in writing of the date, time, and location of the public hearing.
- (7) <u>Timber management plan required.</u> A timber management plan must be filed with the county legislative authority either:
 - (a) When an application for classification is submitted; or
- (b) Within sixty days of the date an application for reclassification under chapter 84.34 RCW or from designated forest land under chapter 84.33 RCW is received. The

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application for reclassification will be accepted, but may not be processed until the timber management plan is received. If this plan is not received within sixty days of the date the application for reclassification is received, the application will be denied.

- (c) If circumstances $r_{\underline{equire}}$ it, the assessor may allow an extension of time for submitting a timber management plan when an application for classification or reclassification is received. The applicant will be notified of this extension in writing. When the assessor extends the filing deadline for a timber management plan, the county legislative authority should delay processing the application until this plan is received. If this plan is not received by the date set by the assessor, the application for classification or reclassification will be automatically denied.
- (8) Approval or denial of application. The granting authority ((shall)) will either approve or disapprove the application for classification or reclassification within six months of the date it is received by the county legislative authority.
- (a) The granting authority may approve the application for classification or reclassification in whole or in part. If any part of the application is denied, the applicant may withdraw the entire application.
- (b) In approving the application in whole or in part, the granting authority may also require that certain conditions be The granting authority may not require the granting of easements for land classified as timber land.
- The granting or denial of an application for classification as open space land or reclassification is a legislative determination and ((shall be)) is reviewable only for arbitrary and capricious actions.